IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application for:

Michael J. Castillo Examiner: Vo. Don Nguyen

Application No.: 10/611,452 Art Unit: 2611

Filed: June 30, 2003 Confirmation No.: 1618

For: METHOD FOR TRANSCODING MPEG ENCODED STREAMS

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

In response to the Office Action mailed December 11, 2007 in connection with the above referenced patent application, Applicant respectfully requests reconsideration in view of the following amendments and remarks.

Amendments to the Claims are reflected in the Listing of Claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.